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APPENDIX IV

2001

ALBERTA RAILWAY ASSESSMENT MANUAL

Alberta
MUNICIPAL AFFAIRS

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APPENDIX IV

2001

ALBERTA

RAILWAY

ASSESSMENT MANUAL

Alberta

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PREFACE MINISTER'S GUIDELINES PART 5: ASSESSMENT OF RAILWAY IN A MUNICIPALITY*

5.001 DEFINITIONS

In this Part,

(a) "assessment year modifier", means the factor which is applied to the base cost of railway in order to adjust its base cost to the assessment year;

(b) "base cost" means the cost of railway, as prescribed in the *2001 Alberta Railway Assessment Manual*;

(c) "railway" has the meaning given to it in the Act.

5.002 CALCULATION OF ASSESSMENT

The assessed value of railway in a municipality shall be calculated by:

(a) establishing the base cost as prescribed in Schedule A of the *2001 Alberta Railway Assessment Manual*;

(b) multiplying the base cost by the appropriate Assessment Year Modifier prescribed in Schedule B of the *2001 Alberta Railway Assessment Manual* to adjust the base cost to the assessment year;

(c) multiplying the amount determined in clause (b) by the appropriate annual traffic factor prescribed in Schedule C of the *2001 Alberta Railway Assessment Manual.*

*Please refer to the *Minister's Guidelines for Farmland, Linear Property, Machinery and Equipment and Railway Assessment* for the complete text.

ALBERTA

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1.000 SCHEDULE A

1.001 RAILWAY VALUE BASE COST

Base Cost	($)
per kilometre	391 000

2.000 SCHEDULE B

2.001 ASSESSMENT YEAR MODIFIER

Assessment Year	Factor
2001	1.08

3.000 SCHEDULE C

3.001 ANNUAL TRAFFIC FACTOR

Description	Factor
More than 25 million tonnes	0.400
More than 15 million tonnes to a maximum of 25 million tonnes	0.300
More than 7 million tonnes to a maximum of 15 million tonnes	0.150
More than 3 million tonnes to a maximum of 7 million tonnes	0.040
More than 1 million tonnes to a maximum of 3 million tonnes	0.030
Less than 1 million tonnes	0.025
Rail line/ abandoned/ zero tonnes	0.010
Spur line on station ground or private land or marshalling or maintaining yards*	0.020

*Indicates rail value only, land is valued separately.

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